



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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The Honorable [REDACTED]
Member, U.S. House of Representatives

Dear Congressman [REDACTED]

This letter is in reply to your inquiry dated March 27, 2000, on behalf of your constituent, [REDACTED]. You explain that [REDACTED] is a class member who has a residual share in the settlement fund of the [REDACTED] litigation. He is concerned about the tax treatment of distributions received from the fund and has asked for your assistance in determining the status of negotiations with the Internal Revenue Service.

I am sorry we cannot respond to your questions, but the confidentiality requirements under section 6103 of the Internal Revenue Code will not allow us to do so. We cannot even confirm or deny whether any negotiations are underway. Negotiations, if any, concerning the liability of class members and the settlement fund would involve "return information" of those taxpayers that we would be prohibited from disclosing or discussing. Although your constituent consented to a disclosure of his own return information, that consent would not apply to a case involving other taxpayers.

If you have further questions, please call me or Alfred G. Kelley (Identification Number 50-03882) at (202) 622-6040.

Sincerely,

Mary Oppenheimer
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)